#### REMARKS

Reconsideration of this application is respectfully requested. Claims 34-48 have been cancelled without prejudice or disclaimer. No new matter has been added. Claims 31-33 and 49-53, which the Examiner stated are allowable, remain pending and at issue.

#### Objections to the Specification

The Examiner objected to the November 29, 2004 amendments to the specification as difficult to comprehend and as including new matter. The Examiner, in a January 24, 2007 telephone conference with Applicant's representative, recommended filing a Substitute Specification based on the originally-filed specification, and incorporating any desired amendments accordingly.

Submitted along with this response is a markup Substitute Specification (Attachment A), and a clean copy thereof (Attachment B). The Substitute Specification is based on the originally-filed specification. Amendments made to the Substitute Specification do not add new matter. Entry of the Substitute Specification, and withdrawal of the objection, are respectfully requested.

# Rejections Under 35 U.S.C. § 112, second paragraph

Claims 39 and 45 have been rejected under 35 U.S.C. § 112, second paragraph, as failing to comply with the written description requirement. The examiner states that claim 39 lacks clarity because it is unclear whether "acryl acid or acrylamide" is further defined by the group following it, or if it is recited as a member of the recited group. The Examiner also states that the word "profpolymer" in claim 39 is a typographical error. Finally, the Examiner asserts that claim 45 is unclear because it contains improper Markush group language.

Claims 34-48 have been cancelled, thereby rendering this rejection moot.

# Rejections Under 35 U.S.C. § 102

Claims 34-48 have been rejected under 35 U.S.C. § 102(b) as anticipated by Nishida (U.S. Patent No. 6,080,797). According to the Examiner, Nishida teaches a moisture-absorbing polymer than can include a cross-linked acryl acid polymer that is modified by ion exchanging with a solution of alkali ions. The Examiner contends that the absorbent disclosed in Nishida can be formed as fibers or granules having a particle diameter of 1,000 µm, and that the fibers can be formed into layers that support absorbent granules. The Examiner concludes that because the drying steps in the method of preparation are non-limiting, claims 34-48 are anticipated.

Claims 34-48 have been cancelled, thereby rendering this rejection moot.

# Allowable Subject Matter

Applicant thanks the Examiner for the acknowledgment that claims 31-33 and 49-53 are allowable (see Office Action, page 4). In view of the cancellation of claims 34-48, Applicant respectfully requests that all outstanding rejections be withdrawn, and passage of this application to issue.

#### CONCLUSION

In view of the above amendments and remarks, it is respectfully requested that this application be passed to issue. Applicant reserves the right to pursue any canceled subject matter in one or more continuation or divisional applications.

If there are any issues remaining that the Examiner believes can be resolved through either a Supplemental Response or an Examiner's Amendment, Applicant respectfully requests that the Examiner contact the undersigned at the telephone number provided below.

Dated: June 11, 2007

Respectfully submitted.

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